

United States District Court
FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

CR10 0146

UNITED STATES OF AMERICA,

v.

FILED
2010 MAR -2 P 2:35
RICHARD W. HICKINGBURY
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
VRW

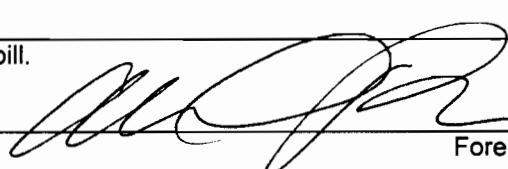
CHRISTINE REYES,

DEFENDANT(S).

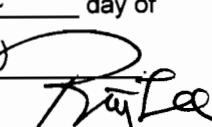
INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (4 counts)

A true bill.


Foreman

Filed in open court this 2nd day of

March 2010 
BETTY P. LEE
Clerk

No Probation

Bail, \$

EDWARD M. CHEN

UNITED STATES MAGISTRATE JUDGE

NY

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

CR 10 0146
UNITED STATES OF AMERICA,

v.

VRW

MARIA VIRGINIA REYES,

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (5 counts)

A true bill.

Foreman

Filed in open court this 2nd day of

March 2010

BETTY P. LEE

Clerk

Bail, \$ _____

EDWARD M. CHEN
UNITED STATES MAGISTRATE JUDGE

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

OFFENSE CHARGED

26 U.S.C. § 7201- Tax Evasion
(5 counts)


- | | |
|-------------------------------------|-------------|
| <input type="checkbox"/> | Petty |
| <input type="checkbox"/> | Minor |
| <input type="checkbox"/> | Misde-mnior |
| <input checked="" type="checkbox"/> | Felony |

PENALTY:

26 U.S.C. § 7201- 5 yrs prison; \$250,000 fine; 3 years
Supervised Release; \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

 person is awaiting trial in another Federal or State Court, give name of court this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District this is a reprocsecution of charges previously dismissed which were dismissed on motion of: U.S. Atty Defense this prosecution relates to a pending case involving this same defendant prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on JOSEPH P. RUSSONIELLO
THIS FORM U.S. Atty Other U.S. AgencyName of Asst. U.S. Atty
(if assigned)

THOMAS MOORE, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO

DEFENDANT - U.S.

MARIA VIRGINIA REYES

DISTRICT COURT NUMBER

VRW

CR 10

0146

DEFENDANT

IS NOT IN CUSTODY

1) Has not been arrested, pending outcome this proceeding.
If not detained give date any prior summons was served on above charges2) Is a Fugitive3) Is on Bail or Release from (show District)NORTHERN DISTRICT OF CALIFORNIA RICHARD W. WIEKING
U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

4) On this charge5) On another conviction6) Awaiting trial on other charges } Fed'l State

If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not

Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

 This report amends AO 257 previously submitted

PROCESS:

 SUMMONS NO PROCESS* WARRANT

Bail Amount: \$25,000

If Summons, complete following:

 Arraignment Initial Appearance

Defendant Address:

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

OFFENSE CHARGED

26 U.S.C. § 7201- Tax Evasion
(4 counts)
[REDACTED]

- Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

26 U.S.C. § 7201- 5 yrs prison; \$250,000 fine; 3 years
Supervised Release; \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (&Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

this is a reprocution of charges previously dismissed

which were dismissed on motion of:

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on JOSEPH P. RUSSONIELLO

THIS FORM

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y
(if assigned)

THOMAS MOORE, AUSA, TAX DIV.

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
MAR - 2 2010

IS IN CUSTODY

Has not been arrested, pending outcome this proceeding.
1) If not detained give date any prior summons was served on above charges

2) Is a Fugitive

3) Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

4) On this charge

5) On another conviction

6) Awaiting trial on other charges

} Fed'l State

If answer to (6) is "Yes", show name of institution

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This report amends AO 257 previously submitted

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SUMMONS NO PROCESS*

WARRANT

Bail Amount: \$25,000

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Arraignment Initial Appearance

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Date/Time:

Before Judge:

Comments:

VRW

1 JOSEPH P. RUSSONIELLO (CABN 44332)
 2 United States Attorney
 3
 4
 5
 6 [REDACTED]
 7
 8

FILED
 2010 MAR -2 PM 2:36
 RICHARD H. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

VRW

11 UNITED STATES OF AMERICA,)	CR10	VIOLATIONS: 26 U.S.C. § 7201 – Tax Evasion (9 Counts)
12 Plaintiff,)		
13 v.)		
14 MARIA VIRGINIA REYES and CHRISTINE REYES,)		
15 Defendants.)	SAN FRANCISCO VENUE	
16)		

INDICTMENT

17 The Grand Jury Charges:

18 COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion)

19 On or about April 15, 2004, in the Northern District of California, the defendant,

20 MARIA VIRGINIA REYES,

21 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the
 22 income tax due and owing by her to the United States of America for the calendar year 2003, by
 23 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
 24 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was
 25 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint
 26 taxable income for the calendar year was the sum of \$85,688, and that the amount of tax due and owing
 27 thereon was the sum of \$15,107. In fact, as she then and there knew, their joint taxable income for the
 28

1 calendar year was the sum of \$102,169, upon which taxable income there was owing to the United
2 States of America an additional income tax of \$4,055.

3 In violation of Title 26, United States Code, Section 7201.

4 COUNT TWO: (26 U.S.C. § 7201 - Tax Evasion)

5 On or about April 15, 2004, in the Northern District of California, the defendant,

6 CHRISTINE REYES,

7 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the
8 income tax due and owing by her to the United States of America for the calendar year 2003, by
9 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
10 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In
11 that false income tax return, she stated that her taxable income for the calendar year was the sum of
12 \$31,519, and that the amount of tax due and owing thereon was the sum of \$4,936. In fact, as she then
13 and there knew, her taxable income for the calendar year was the sum of \$72,398, upon which taxable
14 income there was owing to the United States of America an additional income tax of \$10,075.

15 In violation of Title 26, United States Code, Section 7201.

16 COUNT THREE: (26 U.S.C. § 7201 - Tax Evasion)

17 On or about April 15, 2005, in the Northern District of California, the defendant,

18 MARIA VIRGINIA REYES,

19 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the
20 income tax due and owing by her to the United States of America for the calendar year 2004, by
21 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
22 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was
23 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint
24 taxable income for the calendar year was the sum of \$60,114, and that the amount of tax due and owing
25 thereon was the sum of \$8,506. In fact, as she then and there knew, their joint taxable income for the
26 calendar year was the sum of \$97,964, upon which taxable income there was owing to the United
27 States of America an additional income tax of \$9,463.

28 In violation of Title 26, United States Code, Section 7201.

COUNT FOUR: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 15, 2005, in the Northern District of California, the defendant,

CHRISTINE REYES,

4 then a resident of Menlo Park, California, did willfully attempt to evade and defeat a large part of the
5 income tax due and owing by her to the United States of America for the calendar year 2004, by
6 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
7 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In
8 that false income tax return, she stated that her taxable income for the calendar year was the sum of
9 \$23,313, and that the amount of tax due and owing thereon was the sum of \$3,382. In fact, as she then
10 and there knew, her taxable income for the calendar year was the sum of \$85,889, upon which taxable
11 income there was owing to the United States of America an additional income tax of \$15,290.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 17, 2006, in the Northern District of California, the defendant,

MARIA VIRGINIA REYES,

16 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of
17 the income tax due and owing by her to the United States of America for the calendar year 2005, by
18 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
19 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was
20 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint
21 taxable income for the calendar year was the sum of \$61,364, and that the amount of tax due and owing
22 thereon was the sum of \$8,674. In fact, as she then and there knew, their joint taxable income for the
23 calendar year was the sum of \$329,079, upon which taxable income there was owing to the United
24 States of America an additional income tax of \$80,566.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 17, 2006, in the Northern District of California, the defendant,

CHRISTINE REYES,

1 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of
2 the income tax due and owing by her to the United States of America for the calendar year 2005, by
3 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
4 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In
5 that false income tax return, she stated that her taxable income for the calendar year was the sum of
6 \$24,391, and that the amount of tax due and owing thereon was the sum of \$3,291. In fact, as she then
7 and there knew, her taxable income for the calendar year was the sum of \$137,981, upon which taxable
8 income there was owing to the United States of America an additional income tax of \$29,850.

In violation of Title 26, United States Code, Section 7201.

COUNT SEVEN: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 16, 2007, in the Northern District of California, the defendant,

MARIA VIRGINIA REYES,

13 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of
14 the income tax due and owing by her to the United States of America for the calendar year 2006, by
15 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
16 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was
17 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint
18 taxable income for the calendar year was the sum of \$16,638, and that the amount of tax due and owing
19 thereon was the sum of \$1,739. In fact, as she then and there knew, their joint taxable income for the
20 calendar year was the sum of \$336,481, upon which taxable income there was owing to the United
21 States of America an additional income tax of \$89,281.

In violation of Title 26, United States Code, Section 7201.

COUNT EIGHT: (26 U.S.C. § 7201 - Tax Evasion)

On or about April 16, 2007, in the Northern District of California, the defendant,

CHRISTINE REYES,

26 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of
27 the income tax due and owing by her to the United States of America for the calendar year 2006, by
28 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent

1 U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In
2 that false income tax return, she stated that her taxable income for the calendar year was the sum of
3 \$9,030, and that the amount of tax due and owing thereon was the sum of \$976. In fact, as she then
4 and there knew, her taxable income for the calendar year was the sum of \$136,614, upon which taxable
5 income there was owing to the United States of America an additional income tax of \$31,607.

6 In violation of Title 26, United States Code, Section 7201.

7 COUNT NINE: (26 U.S.C. § 7201 - Tax Evasion)

8 On or about April 15, 2008, in the Northern District of California, the defendant,

9 MARIA VIRGINIA REYES,

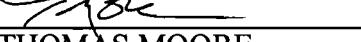
10 then a resident of Los Altos Hills, California, did willfully attempt to evade and defeat a large part of
11 the income tax due and owing by her to the United States of America for the calendar year 2007, by
12 preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent
13 joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was
14 filed with the Internal Revenue Service. In that false income tax return, she stated that their joint
15 taxable income for the calendar year was the sum of \$71,631, and that the amount of tax due and owing
16 thereon was the sum of \$11,350. In fact, as she then and there knew, their joint taxable income for the
17 calendar year was the sum of \$113,541, upon which taxable income there was owing to the United
18 States of America an additional income tax of \$9,882.

19 In violation of Title 26, United States Code, Section 7201.

20
21 Dated: March 2, 2010

22 JOSEPH P. RUSSONIELLO
23 United States Attorney

24 
BRIAN J. STRETCH
25 Assistant United States Attorney
Chief, Criminal Section

26 Approved as to Form
27 

28 THOMAS MOORE
Assistant United States Attorney

A True Bill.

FOREPERSON